

EXHIBIT B

Linklaters

Linklaters LLP
1345 Avenue of the Americas
New York, NY 10105
Telephone (+1) 212 903 9000
Facsimile (+1) 212 903 9100
alison.von_rosenvinge@linklaters.com

Mr. Walter J. Quinn
U.S. Probation Office
U.S. District Court
Southern District of New York
500 Pearl Street, 7th Floor
New York, NY 10007

By Electronic Mail and Regular Mail

March 12, 2008

Re: *United States v. Abass Gies*, 07-CR-311-02 (DAB)

Dear Mr. Quinn:

This letter follows up our telephone conversation on Tuesday, March 11, 2008. During that conversation, you stated that you will not provide any further information concerning the loss amount in your Presentence Investigation Report ("PSR") of February 20, 2008 beyond what you included in the PSR. As you know, in our initial objection to the PSR dated March 4, 2008, we stated that in order to determine whether the loss amount calculations in the PSR are accurate, we require information concerning the methods you used and the corroborating evidence you relied on to calculate the loss amount. Because you will not be providing any such information, we therefore object to the calculations of the loss amount in the PSR because it is impossible for Mr. Gies to determine whether those calculations are accurate. (PSR at ¶¶ 8-17, 24, 59, 70).

We hope that your final report will reflect the loss amount calculated in the Plea Agreement

Best Regards,



D. Alison von Rosenvinge
Associate

cc: Assistant United States Attorney John Zach

This communication is confidential and may be privileged or otherwise protected by work product immunity.

Linklaters LLP is a multinational limited liability partnership registered in England and Wales with registered number OC326345 including solicitors of the Supreme Court of England and Wales, members of the New York Bar and foreign legal consultants in New York. It is regulated by the Law Society of England and Wales. The term partner in relation to Linklaters LLP is used to refer to a member of Linklaters LLP or an employee or consultant of Linklaters LLP or any of its affiliated firms or entities with equivalent standing and qualifications. A list of the names of the members of Linklaters LLP together with a list of those non-members who are designated as partners and their professional qualifications is open to inspection at its registered office, One Silk Street, London EC2Y 8HQ, England or on www.linklaters.com.

Please refer to www.linklaters.com/regulation for important information on our regulatory position.

//